

a second flexible substrate in a tape form adhered to the first flexible substrate by a resin avoiding the semiconductor chip,

wherein the second flexible substrate is formed of the same material as the first flexible substrate, and the first and second flexible substrates are of substantially the same thickness.

4. (Twice Amended) A semiconductor device comprising:
- a semiconductor chip on which a plurality of electrodes are formed;
 - a first flexible substrate on which a wiring pattern is formed and on which the semiconductor chip is mounted;
 - a plurality of external terminals electrically connected to the electrodes with the wiring pattern interposed;
 - a second flexible substrate adhered to the first flexible substrate avoiding the semiconductor chip; and
 - a conductive layer which is formed between the first and second flexible substrates, wherein the first and second flexible substrates are of the same material and of substantially the same thickness as the wiring pattern, and the conductive layer is electrically insulated from the wiring pattern.

29. (Twice Amended) A semiconductor device comprising:
- a semiconductor chip on which a plurality of electrodes are formed;
 - a first flexible substrate in a tape form on which a wiring pattern is formed and on which the semiconductor chip is mounted;
 - a plurality of external terminals electrically connected to the electrodes with the wiring pattern interposed; and
 - a second flexible substrate in a tape form adhered to the first flexible substrate by a resin avoiding the semiconductor chip,